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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 9th June, 2021

Notification No. 18/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN- 30) GST-2021/S.50 (1) (3)TH:- In exercise of the powers conferred by sub-section (1) of section 50 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) read with section 148 of the said Act, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in notification of the Government of Gujarat, Finance Department No. (GHN-30) GST-2017/S.50,54 & 66(1)-TH dated the 30th June, 2017 being Notification No. 13/2017-State Tax, namely:-

In the said notification, in the first paragraph, in the first proviso, -

- for the words, letters and figure "required to furnish the returns in **FORM GSTR- 3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;
- in the Table, in column 4, in the heading, for the words "Tax period", the words "Month/Quarter" shall be substituted;
- in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under subsection (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due	April, 2021

(1)	(2)	(3)	(4)
	section 39	date, 9 per cent for the next 30 days, and 18 per cent thereafter	
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021."

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.